



**2017 Continuing
Professional Education
Group Seminars**

Table of Contents

Compilations, Reviews, and New Preparations: Engagement Performance and Annual Update.....	2
Annual CFO Spotlight: Managing Risk.....	3
Delaware Ethics for CPAs - Morning Session.....	4
Delaware Ethics for CPAs - Afternoon Session.....	5
Best S Corporation, Limited Liability, and Partnership Update.....	6
Recognizing and Responding to Fraud Risk in Governmental and Not-for-Profit Organizations.....	7
Hot IRS Tax Examination Issues for Individuals and Businesses.....	8
2017 Annual Tax-Planning Guide for S Corporations, Partnerships, and LLCs.....	9
Identity Theft: Preventing, Detecting and Investigating.....	10
Studies on Single Audit and Yellow Book Deficiencies.....	11
CFO/Controller’s Roadmap to Organization Success with Integrated Planning, Forecasting, and Budgeting.....	12
Delaware Ethics for CPAs and Fraud Basics: Protecting the Company Till.....	13
The Complete Guide to Delaware Death Taxation.....	15
Governmental and Not-for-Profit Update.....	16
FASB’s “Big 3” Revenue Recognition, Leases, and Financial Instruments.....	17
Race Toward Implementation: Tackling the Tough Issues in Adopting the New Revenue Recognition Standard.....	18
Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes.....	19
Social Security, Medicare and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now.....	20
Basis/Distributions for Pass-Through Entities: Simplifying the Complexities.....	21
Excel Boot Camp.....	22
Complete Guide to Payroll Taxes and 1099 Issues.....	23
Federal Tax Camp.....	24
Estate and Life Planning Issues for the Middle-Income Client.....	25

Compilations, Reviews, and New Preparations: Engagement Performance and Annual Update

Member Fee: \$299 / Nonmember Fee: \$399

Register by April 25th and save \$50

Date: May 10, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Auditing

Instructor: Jeffrey Lieman

Specifically designed for preparation, compilation, and review practitioners and their staff, this course will provide you with a comprehensive review and hands-on application for performing financial statement, compilation, and review engagements. You'll learn the ins and outs of SSARS No. 21, Clarification and Recodification. The course will also cover the changes that have occurred with the issuance of SSARS No. 22 and 23 with regard to compilation of pro forma financial information as well as in other areas relevant to SSARS No. 21 engagements. This powerful and comprehensive resource provides hard copies of all the sample engagement letters, procedure checklists, illustrative reports and more contained in The Essential SSARS No. 21-23 Implementation Toolkit to assist you with implementing new SSARS requirements. This course is intended to be your go-to reference for training your staff and managing your SSARS No. 21-23 services in compliance with professional, ethical, & technical requirements.

Highlights

- SSARS No. 21, *Clarification and Recodification*, and updates to SSARS N. 21 due to the issuance of SSARS No. 23, *Omnibus Statement on Standards for Accounting and Review Services*
- SSARS No. 22, *Compilation of Pro Forma Financial Information*
- Sample comprehensive engagement work programs for preparation, compilation and review engagements
- Designing and performing procedures to specifically meet each engagement objective
- Reporting and disclosure illustrations for each level of service, including attesting on personal financial statements, prescribed form, special purpose framework and other engagement variations
- Other communication requirements, such as sample engagement letters and management representation letters
- Current ARSC agenda items and projects

Objectives

- Understand, apply SSARS No. 21, *Clarification and Recodification*
- Be familiar with changes due to the issuance of SSARS No. 22 and 23
- Be familiar with compilation and review program examples and disclosure illustrations
- Identify and apply compilation, preparation, and review procedures
- Be aware of the most recent compilation and review reports and other communications
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For	Accounting practitioners and their staff performing and managing compilation, preparation, and review engagement services
Level of Knowledge	Update
Prerequisite	Experience in performing and managing compilation, preparation, and review engagements
Advanced Preparation	None

Annual CFO Spotlight: Managing Risk

Member Fee: \$299 / Nonmember Fee: \$399

Register by April 25th and save \$50

Date: May 12, 2017

Time: 8:30am – 4:30pm

Location: Sheraton Wilmington South

Credit: 8 hours of Accounting and Auditing

Instructor: John F. Levy

Risk Analysis and Management: What Every Financial Manager Must Know

In this turbulent world, risk management responsibility has fallen squarely on financial management's shoulders. Audit committees and external auditors are asking questions they never asked before. We must prepare to give them answers! Come get insights about Enterprise Risk Management (ERM) and what standards such as the COSO ERM model say every organization must do.

Systemic Risk: Six Mega Trends

In an inter-connected, multi-polar world, potential events in one area may have global impact. This session discusses six mega-trends and how they create both hazards and opportunities for organizations.

The Rittenhouse Rankings: Cut Through Financial Reporting's FOG

Is that financial report you are reading honest and candid, or are the real facts hidden among carefully chosen "weasel words"? Learn about how the Rittenhouse model measures the integrity of management's disclosures about financial results. Prevent misleading disclosures from fooling you.

Protecting Your Company from Fraud

Fraud affects almost every company eventually. Insiders perpetrate most fraud, often continuing for years without detection. Most organizations change their systems after detecting a fraud. Why not consider changes now that could prevent a considerable loss? This session will provide insights which could save your organization a lot of money!

Cases and Group Discussion

This seminar provides extensive case study analysis and many opportunities for group discussion..

Designed For	Those who are, or aspire to be, chief financial officers
Level of Knowledge	Intermediate
Prerequisite	Management experience helpful
Advanced Preparation	Bring a calculator

Delaware Ethics for CPAs - Morning Session

Member Fee: \$275 / Nonmember Fee: \$375

Register by April 25th and save \$50

Date: May 15, 2017

Time: 8:30am - 12:00pm

Location: Christiana Hilton

Credit: 4 hours of Delaware Ethics

Instructor: Charles Borek

Professional conduct and ethical behavior are really the backbone of the entire accounting and auditing profession. These components form the foundation upon which our credibility with the general public is built, without which, there is no profession. Whether you are a practitioner in public accounting or business and industry, you must always act in accordance with the requirements that define professional conduct and ethical behavior. This course has been updated to include the 2016/17 changes in Delaware law and regulations, is approved by the Delaware Board of Accountancy and meets the four-hour Delaware Ethics requirement for all Delaware permit holders. This course includes a detailed review of professional and ethical conduct requirements specifically applicable to Delaware CPAs; an overview of the core principles of professional conduct -- integrity, objectivity, and independence; the AICPA Code of Professional Conduct; and a brief look at the principles and concepts which form the foundation of ethical behavior. The primary objective of this course is to provide a formal program of learning which contributes directly to the professional competence of Delaware accountancy permit holders.

Highlights

- Professional and ethical conduct requirements specifically applicable to Delaware CPAs, including 2016 amendments to the Delaware Licensure Law
- The core principles of professional conduct -- integrity, objectivity, and independence
- The AICPA Code of Professional Conduct
- Principles and concepts which form the foundation of ethical behavior

Objectives

- Understand and apply the professional and ethical conduct requirements specifically applicable to Delaware CPAs, including 2016 amendments to the Delaware Licensure Law
- Review the core principles of professional conduct -- integrity, objectivity, and independence
- Be familiar with the AICPA Code of Professional Conduct
- Be familiar with the principles and concepts which form the foundation of ethical behavior

Designed For	All Delaware accountancy permit holders required to complete a four credit hours Delaware-specific ethics course approved by the Board in order to renew their permits
Level of Knowledge	Basic
Prerequisite	None
Advanced Preparation	None

Delaware Ethics for CPAs - Afternoon Session

Member Fee: \$275 / Nonmember Fee: \$375

Register by April 25th and save \$50

Date: May 15, 2017

Time: 1:00pm – 4:30pm

Location: Christiana Hilton

Credit: 4 hours of Delaware Ethics

Instructor: Charles Borek

Professional conduct and ethical behavior are really the backbone of the entire accounting and auditing profession. These components form the foundation upon which our creditability with the general public is built, without which, there is no profession. Whether you are a practitioner in public accounting or business and industry, you must always act in accordance with the requirements that define professional conduct and ethical behavior. This course has been updated to include the 2016/17 changes in Delaware law and regulations, is approved by the Delaware Board of Accountancy and meets the four-hour Delaware Ethics requirement for all Delaware permit holders. This course includes a detailed review of professional and ethical conduct requirements specifically applicable to Delaware CPAs; an overview of the core principles of professional conduct -- integrity, objectivity, and independence; the AICPA Code of Professional Conduct; and a brief look at the principles and concepts which form the foundation of ethical behavior. The primary objective of this course is to provide a formal program of learning which contributes directly to the professional competence of Delaware accountancy permit holders.

Highlights

- Professional and ethical conduct requirements specifically applicable to Delaware CPAs, including 2016 amendments to the Delaware Licensure Law
- The core principles of professional conduct -- integrity, objectivity, and independence
- The AICPA Code of Professional Conduct
- Principles and concepts which form the foundation of ethical behavior

Objectives

- Understand and apply the professional and ethical conduct requirements specifically applicable to Delaware CPAs, including 2016 amendments to the Delaware Licensure Law
- Review the core principles of professional conduct -- integrity, objectivity, and independence
- Be familiar with the AICPA Code of Professional Conduct
- Be familiar with the principles and concepts which form the foundation of ethical behavior

Designed For	All Delaware accountancy permit holders required to complete a four credit hours Delaware-specific ethics course approved by the Board in order to renew their permits
Level of Knowledge	Basic
Prerequisite	None
Advanced Preparation	None

Best S Corporation, Limited Liability, and Partnership Update

Member Fee: \$299 / Nonmember Fee: \$399

Register by April 25th and save \$50

Date: May 19, 2017

Time: 8:30am – 4:30pm

Location: Doubletree Hotel Wilmington

Credit: 8 hours of Taxes

Instructor: Robert Gilwee

This year more than ever, practitioners need to keep abreast of tax changes affecting pass-through entities used by their business clients and employers, and this enlightening course delivers that information. You will learn invaluable knowledge, strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs. Continually updated for post-election developments.

Highlights

- Impacts of post-election legislation
- Selected Practice and Reporting Issues: What's new?
- A review of the key cases, rulings, and tax law changes affecting S corporations, partnerships, limited liability companies, and limited liability partnerships
- Choice of entity issues: is the C corporation a viable choice?
- Basis issues: at-risk, passive activities for partnerships and LLCs
- Self-employment taxes: are there major changes affecting S corporation shareholders on the horizon?
- Debts between entity and the investors: open-account and written debt; defining bona fide debt for back-to-back loans
- Impact of the net investment income tax on the owners of pass-through entities, and planning for potential repeal
- Impact of health care changes on pass-through entities
- Any late-breaking tax legislation
- Review of the year's most important business tax cases, revenue rulings, PLRs, etc.

Objectives

- Understand the major issues on which taxpayers and the IRS are in conflict
- Understand how tax reform affects planning for pass-throughs
- Understand what pass-throughs can do in light of health care changes

Designed For	All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their business clients or employers
Level of Knowledge	Update
Prerequisite	Experience with pass-through entity clients
Advanced Preparation	None

Recognizing and Responding to Fraud Risk in Governmental and Not-for-Profit Organizations **YB**

Member Fee: \$299 / Nonmember Fee: \$399

Register by April 25th and save \$50

Date: May 23, 2017

Time: 8:30am – 4:30pm

Location: Maple Dale Country Club

Credit: 8 hours of Auditing (Governmental, Yellow Book)

Instructor: Charles Borek

Recognizing fraud risks in governmental and not-for-profit organizations is often challenging due to the inherent nature of these organizations. In addition to their public nature, these organizations may have limited support staff or staff with limited accounting expertise which can result in less than effective fraud prevention and detection programs and/or increased opportunities for fraud. Using a combination of examples, explanations of audit standards, and case studies, obtain an understanding of the frauds most commonly perpetrated in government and not-for-profit organizations and what prevention and detection procedures are effective in responding to these fraud risks. This course also discusses how auditors might address their responsibilities with respect to fraud in a financial statement audit of governmental and not-for-profit organizations.

Highlights

- GAAS and GAGAS standards related to the auditor's responsibility with respect to fraud in a financial audit.
- Recognize areas where fraud most likely occurs in governmental and not-for-profit organizations.
- Fraud programs and controls that may be effective in addressing fraud risks in governmental and not-for-profit organizations.

Objectives

- Distinguish common fraud schemes often perpetrated in governmental and not-for-profit organizations.
- Identify the auditor's responsibility with respect to fraud in a financial statement audit.
- Choose strategies to prevent, deter, and/or detect fraud in governmental or not-for-profit organizations.
- Determine audit procedures effective in addressing the risk of material misstatement due to fraud in the financial statements of governmental and not-for-profit organizations.

Designed For	Auditors and financial staff of governmental and not-for-profit organizations
Level of Knowledge	Intermediate
Prerequisite	Knowledge of government and not-for-profit sectors
Advanced Preparation	None

Hot IRS Tax Examination Issues for Individuals and Businesses

Member Fee: \$299 / Nonmember Fee: \$399

Register by April 25th and save \$50

Date: May 25, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Taxes

Instructor: Michael Reilly

Recently, the IRS has dramatically ramped-up its examination of individuals and small business taxpayers. Now, more than ever, CPAs need clients to understand the need for documentation and procedures to substantiate what IRS auditors are pursuing. Learn the high audit risk areas and ways to help clients survive an IRS audit with little or no change. It is critical for CPAs in public accounting to understand the risk to clients and to themselves in tax return preparation and planning.

Highlights

- Prepare now and protect yourself from new audit examinations from the Net Investment Income Tax
- Schedule C and cash basis audit issues – the IRS has gotten very tough
- Vehicles, meals, and entertainment, and fringe benefit documentation
- Passive losses and passive income: in-depth understanding of hot IRS audit examination areas
- What the IRS is looking at in businesses with loss histories
- Selected industry-specific issues, including construction, retail, food, bars, etc.
- Business consultants
- Post-audit: the 30-day letter and the 90-day letter – what they mean to the taxpayer.

Objectives

- Understand what the IRS is focusing on in auditing individuals and selected businesses
- Help clients reduce their exposure to additional tax assessments
- Determine strategies for dealing with IRS examiners and presenting your clients' tax positions in the best light possible.

Designed For	CPAs in public practice who prepare tax returns and represent their clients on IRS examinations
Level of Knowledge	Intermediate
Prerequisite	Experience in preparing individual and business tax returns
Advanced Preparation	None

2017 Annual Tax-Planning Guide for S Corporations, Partnerships, and LLCs

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 1st and save \$50

Date: June 1, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Taxes

Instructor: Brian Greenstein

As long as LLCs, partnerships, and S corporations form the backbone of many CPAs' practices, in-depth knowledge of all tax aspects of these entities will be essential. The purpose of this practical course is to focus on planning issues in creating, operating, and liquidating S corporations, partnerships, and LLCs. This course is essential for CPAs in public accounting and industry who advise these entities or their investors.

Highlights

- Update on latest cases, rulings, and regulations
- How to handle liabilities of LLCs
- Planning opportunities and pitfalls in determining basis -- recourse and nonrecourse debt issues for LLCs, and much more
- Partnership planning -- Structuring partnership distributions and transfers of interests
- Optional basis adjustments -- §§754 and 732(d)
- Basis and distribution issues in the S corporation
- Redemptions and liquidations of S corporations
- Compensation in S corporations
- Sale of a partnership -- the best planning concepts
- What you need to know about family pass-throughs -- Estate planning, family income splitting, and compensation planning
- Partnership and LLC allocations
- Late-breaking tax legislation, with emphasis on its impact on pass-throughs and their owners

Objectives

- Identify current issues that practitioners are most often called on to address
- Be familiar with planning techniques employed in dealing with the life cycle of pass-through entities
- Distinguish the roles S corporations and partnerships/LLCs play in the changing tax environment
- Be familiar with the results of the case studies that reinforce key learning points

Designed For	CPAs in public accounting and industry who want to learn planning strategies relevant to S corporations, partnerships, and LLCs
Level of Knowledge	Intermediate
Prerequisite	A basic course in partnership theory and S corporation theory
Advanced Preparation	None

Identity Theft: Preventing, Detecting and Investigating

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 6th and save \$50

Date: June 6, 2017

Time: 8:30am – 4:30pm

Location: Sheraton Wilmington South

Credit: 8 hours of Auditing

Instructor: Jeffrey Lieman

Protect yourself and your clients from identity theft, which includes the theft of personal and professional identities. No one is immune from this rising tide of criminal misconduct and as your clients seek your advice, you will be required to perform due diligence in protecting their IDs. Some will even be tasked with investigating the crime. This course addresses the needs of each. As the instances of identity theft and data breaches continue, people are clamoring for ways to detect identity theft, protect themselves from becoming a victim, and investigating instances of theft when they strike. Don't allow you or your client to become the next victim!

Highlights

- Identity theft statistics
- Types of identity theft
- Obtaining the victim's information
- Tools used in identity theft investigations
- Finding identifying information on the Internet
- Investigating identity theft
- Detecting and preventing identity theft

Objectives

- Identify the various means used to commit identity theft and how thieves obtain the information necessary to commit these crimes.
- Recognize how to protect personal and professional identities from identity theft.
- Identify how to investigate a case of identity theft, and the steps involved in such investigation.
- Recall keys to success when teaching clients how to implement policies and procedures to protect their identities.

Designed For	CPAs, forensic accountants, fraud examiners, individuals in the banking and financial services industry, attorneys, law enforcement, and other interested individuals
Level of Knowledge	Intermediate
Prerequisite	Basic knowledge of fraud and related investigations.
Advanced Preparation	None

Special Note A laptop computer, tablet, iPad, smartphone, or other means of connecting to the Internet is required during this course.

Studies on Single Audit and Yellow Book Deficiencies YB

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 8th and save \$50

Date: June 8, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Auditing (Governmental/Yellow Book)

Instructor: Charles Borek

This course focuses on areas that may need special attention in a single audit. Increase your knowledge regarding these areas found in single audits and Yellow Book engagements using simulated case studies and practice exercises with lessons for today's issues. These case studies and practice exercises are based on the Yellow Book and the Uniform Guidance and will assist you in avoiding common mistakes and recognizing deficiencies before it's too late.

Highlights

- Engagement letters
- Management representation letters
- Yellow Book continuing professional education
- The GAO and Independence
- Major program determination
- Abuse
- Fraud risk factors
- Audit sampling
- Documentation
- Drafting findings
- Schedule of Expenditures of Federal Awards (SEFA)
- Reporting requirements

Objectives

- Identify issues related to engagement letters.
- Analyze the requirements of continuing professional education under the Yellow Book CPE rules.
- Compare key points concerning the GAGAS Independence Framework to related issues.
- Identify considerations for major program determination.
- Determine the process of drafting an audit finding.
- Differentiate auditee and auditor responsibilities related to the Schedule of Expenditures of Federal Awards (SEFA) and potential problem areas in SEFA presentation.
- Choose the reporting requirements of a single audit.

Designed For	Auditors performing single audits and internal financial staff of governmental and not-for-profit entities
Level of Knowledge	Intermediate
Prerequisite	Experience in Yellow Book and OMB environment.
Advanced Preparation	None

CFO/Controller's Roadmap to Organization Success with Integrated Planning, Forecasting, and Budgeting

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 12th and save \$50

Date: June 12, 2017

Time: 8:30am - 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Finance

Instructor: James D. Giannantonio

Many organizations spend huge amounts of money and effort at planning, forecasting, and budgeting and all too often the three disciplines are separated and not connected throughout the company. It appears that people who are doing the strategic planning aren't talking with the people who are doing the budgeting or forecasting. Also, there is a lack of uniform accountability throughout the organization. This program is designed to completely integrate the planning process and show how it can move from long-range thinking, through medium-term planning, through the annual budget, and to the monthly cash-flow forecast. Also, the program will teach the participant how to avoid many political pitfalls that end up causing a lack of accountability and often cause the planning process to be demotivating to the staff. This isn't just a strategic planning course or a budgeting course. It is a course that looks at the entire planning process from beginning to end and shows how much smoother it can be when it is an integrated process. While it is a technical course discussing many of the technical tricks and tips for producing a good plan, it is also a management course in that it will discuss the political aspects of planning.

Highlights

- Differences between planning and budgeting
- The business model
- Strategic plan, marketing plan, and technology plan
- Financial forecasting and financial risk analysis
- Five-year operating plan and the sales/income plan
- Intermediate planning and capital equipment planning
- One-year operating plan and monthly planning
- Cash plan and risk plan

Objectives

- Implement an integrated approach to planning, budgeting and forecasting for a more uniform process throughout the organization
- Avoid the political pitfalls that often come with the planning process
- Maximize the usefulness of the different plans developed for the organization
- Identify the differences between strategic and incremental planning
- Perform a financial risk analysis
- Perform an EVA analysis (PV, ROI and Modified ROI)
- Be familiar with the results of the case studies and exercises that reinforce key learning points throughout the course

Designed For	CFOs, controllers and finance professionals
Level of Knowledge	Intermediate
Prerequisite	Experience in financial management of a small or midsize company
Advanced Preparation	None

Delaware Ethics for CPAs and Fraud Basics: Protecting the Company Till

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 14th and save \$50

Date: June 14, 2017

Time: 8:30am - 4:30pm

Location: Sheraton Wilmington South

Credit: 4 hours of Delaware Ethics and 4 hours of Auditing

Instructor: Charles Borek

Delaware Ethics for CPAs

Professional conduct and ethical behavior are really the backbone of the entire accounting and auditing profession. These components form the foundation upon which our creditability with the general public is built, without which, there is no profession. Whether you are a practitioner in public accounting or business and industry, you must always act in accordance with the requirements that define professional conduct and ethical behavior. This course has been updated to include the 2016/17 changes in Delaware law and regulations, is approved by the Delaware Board of Accountancy and meets the four-hour Delaware Ethics requirement for all Delaware permit holders.

Fraud Basics: Protecting the Company Till

Our focus is to reduce the overall risk of fraud. To that end, this course focuses on what factors contribute to turning honest employees into schemers. Discussion will include integrity and ethics, as well as how people may react in certain situations.

Highlights

Delaware Ethics for CPAs

- Professional and ethical conduct requirements specifically applicable to Delaware CPAs, including 2016 amendments to the Delaware Accountancy Law
- The core principles of professional conduct -- integrity, objectivity, and independence
- The AICPA Code of Professional Conduct
- Principles and concepts which form the foundation of ethical behavior

Fraud Basics: Protecting the Company Till

- Fraud's cost: ACFE's Report to the Nations; Ancillary costs
- Current economy: Microeconomics; Analyses
- COSO's Internal Control Framework: Principle #1 - Integrity/Ethics; Principle #8 - Fraud Risk Assessment
- Power of morale: Shrink the fraud triangle; Motivation
- Why good folks go bad: What studies indicate; Five interesting findings; Red flags

Objectives

Delaware Ethics for CPAs

- Understand and apply the professional and ethical conduct requirements specifically applicable to Delaware CPAs, including 2016 amendments to the Delaware Accountancy Law
- Review the core principles of professional conduct -- integrity, objectivity, and independence
- Be familiar with the AICPA Code of Professional Conduct
- Be familiar with the principles and concepts which form the foundation of ethical behavior

Fraud Basics: Protecting the Company Till

- Understand the prevalence of fraud
- Realize how organizations may cause fraud without realizing it
- Comprehend the cost of fraud
- See how the new COSO Framework for Internal Control focuses on fraud
- Understand that there are many layers in fraud defense

Designed For	All CPAs who need to meet the Delaware ethics requirement and CPAs who wish to educate their clients and colleagues on how to better prevent fraud from occurring at the source
Level of Knowledge	Basic
Prerequisite	None
Advanced Preparation	None



The Complete Guide to Delaware Death Taxation

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 15th and save \$50

Date: June 15, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Taxes

Instructor: Arthur Werner

Tax compliance issues at death are sometimes confusing to practitioners because many lack experience in this area. This course provides you with a practical understanding of the issues involved in preparing the Delaware Estate Tax Return.

Highlights

- Delaware death taxation – The law
- How to prepare a Delaware Estate Tax Return
- Various postmortem estate planning issues involved in the preparation of the Delaware Estate Tax Return
- Coordination with the Federal Estate Tax Return (Form 706)
- Coordination with estate administration issues
- Probate issues
- Non-probate issues
- Valuation issues
- Joint tenancy issues

Objectives

- To learn how to properly prepare the Delaware Estate Tax Return

Designed For	CPAs, EAs, Attorneys
Level of Knowledge	Basic
Prerequisite	None
Advanced Preparation	None

Governmental and Not-for-Profit Update **YB**

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 19th and save \$50

Date: June 19, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Auditing and Accounting (Governmental, Yellow Book)

Instructor: Lee Klumpp

Change is inevitable and at times overwhelming if you are unprepared. Ensure you are current in governmental and not-for-profit accounting and auditing. This update course is designed to prepare you for the latest accounting and auditing developments affecting governments and not-for-profits.

Highlights

- Federal government activities
- Accounting standards updates
- ASB Clarity Project
- AICPA activities and emerging issues related to not-for-profit entities
- GASB activities

Objectives

- Apply the most recent requirements of the GASB and FASB directed toward governments and not-for-profits.
- Recall key points related to the latest developments in OMB and
- Identify recent activities of the AICPA.

Designed For	Accounting and finance personnel responsible for accounting and financial reporting for governments and not-for-profit entities and auditors for these entities.
Level of Knowledge	Update
Prerequisite	Basic knowledge and experience in governmental and not-for-profit accounting and auditing
Advanced Preparation	None

FASB's "Big 3" Revenue Recognition, Leases, and Financial Instruments

Member Fee: \$299 / Nonmember Fee: \$399

Register by May 21st and save \$50

Date: June 21, 2017

Time: 8:30am - 4:30pm

Location: Sheraton Wilmington South

Credit: 8 hours of Accounting

Instructor: Jeffrey Lieman

Sometimes we can avoid addressing the elephant in the room for a while. However, when there are three elephants in the room, it's time to address the issues. Designed for practitioners and their staff, whether in public accounting or business and industry, this course provides a comprehensive review and update of the FASB's Big 3 accounting and reporting areas -- Revenue Recognition, Leases, and Financial Instruments. We will focus on recently issued Accounting Standards Updates and Exposure Drafts, covering these critical areas of your practice or organization. We will analyze the Big 3, which have a major effect on all industries, using examples and illustrations to provide a hands-on approach that will help you better assess and implement the new standards and guidance applicable to your clients or organization.

Highlights

- The FASB's comprehensive new revenue recognition standard, Topic 606, Revenue from Contracts with Customers, and recent updates to the standard
- The new five-step principles-based revenue recognition model
- Revenue presentation, disclosures, and implementation guidance and illustrations
- Key differences between current U.S. GAAP and the new revenue recognition guidance
- The FASB's new ASU, Leases (Topic 842)
- Overall lease accounting guidance
- Lessee vs. Lessor accounting
- Sale and leaseback transactions
- The FASB's issued ASUs relating to financial instruments on classification and measurement, impairment, and its recent exposure draft on hedging

Objectives

- Understand and apply the FASB's new revenue recognition standard found in ASC Topic 606
- Review the FASB's new lease accounting guidance
- Be familiar with the FASB's financial instruments project covering the new ASUs dealing with classification and measurement and impairment, as well as the status of the hedging project

Designed For	Practicing CPAs and their staffs, both in public accounting and business and industry -- controllers, accountants, and other financial accounting personnel involved in financial statement preparation and review
Level of Knowledge	Intermediate
Prerequisite	Experience in financial accounting and reporting
Advanced Preparation	None

Race Toward Implementation: Tackling the Tough Issues in Adopting the New Revenue Recognition Standard

Member Fee: \$299 / Nonmember Fee: \$399

Register by August 19th and save \$50

Date: September 19, 2017

Time: 8:30am – 4:30pm

Location: Sheraton Wilmington South

Credit: 8 hours of Accounting

Instructor: Richard Daisley

Whether you are ready or not, the effective date of the new revenue recognition standard is right around the corner. The time to execute your implementation plan is now. Are you ready? In this course, in addition to reviewing the five-step revenue recognition model and the recent updates that impact the standard, we will explore some industry specific topics that have been challenging for entities adopting the new standard. Topics covered include identifying performance obligations, licenses, customer loyalty programs, other “material right” option, plus other transition issues such as the impact on income taxes and financial systems. As you sprint toward implementation, this course will help make sure that the wind stays at your back.

Highlights

- ASU No. 2014-09, Revenue from Contracts with Customers
- The FASB’s new five-step revenue recognition model, including hands-on examples and illustrations of the new guidance
- Presentation and disclosure requirements
- Recent ASUs that provide implementation guidance for the standard
- Industry specific implementation issues and guidance
- Identifying performance obligations
- Accounting for licenses
- Identifying a “material right” in an option
- Other operational issues related to implementation

Objectives

- Apply the FASB’s new revenue recognition guidance found in ASU No. 2014-09
- Describe the FASB’s new five-step revenue recognition model
- Discuss the presentation and disclosure requirements in the new standard
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material
- Comprehend industry and issue specific guidance related to revenue recognition
- Identify operational implementation issues related to adopting the new standard

Designed For	Practicing CPAs and their staffs, both in public accounting and business and industry -- controllers, accountants, and other financial accounting personnel involved in financial statement preparation and review
Level of Knowledge	Intermediate
Prerequisite	Experience in financial accounting and reporting
Advanced Preparation	None

Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes

Member Fee: \$299 / Nonmember Fee: \$399

Register by September 16th and save \$50

Date: October 16, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Auditing

Instructor: Jeffrey Lieman

Many costly fraudulent schemes have occurred repeatedly throughout the past several decades. Why do these material and frequently recurring frauds succeed? One reason is that business owners, management, auditors, and employees fail to recognize the red flags that have been associated with these financial statement and misappropriation of asset frauds. Another major reason is that the reporting and transaction processing systems do not have adequate controls to either prevent and/or detect these schemes. This course will provide descriptions of how these major frauds are perpetrated (including real-world examples) and the types of cost-effective controls that can be implemented by both small and large businesses and nonprofit entities to identify and prevent these deceptive acts.

Highlights

- Major financial statement frauds including, among others, corruption conspiracies regarding sales and other types of revenue, estimates, journal entries, and other accounts
- Major misappropriation of asset frauds including, among others, skimming, larceny, and embezzlement involving inventory, payables, and other accounts
- Ponzi and asset flip schemes
- Control implementation ideas
- Risk factors in accordance with the revised authoritative guidance on fraud

Objectives

- Identify the findings and implications of major fraud studies
- Identify the risk factors and red flags for each of the top ten fraud schemes
- Determine design controls to build into systems to mitigate fraud risks
- Distinguish the methodology of how frauds are committed
- Identify trends in various types of fraud

Designed For	Business owners, managers, supervisors, employees, accountants and auditors
Level of Knowledge	Intermediate
Prerequisite	Experience in accounting and reporting
Advanced Preparation	None

Social Security, Medicare and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now

Member Fee: \$299 / Nonmember Fee: \$399

Register by September 27th and save \$50

Date: October 27, 2017

Time: 8:30am – 4:30pm

Location: Maple Dale Country Club

Credit: 8 hours of Taxes

Instructor: Dennis P. Riley

Social Security seems poised for changes in benefits and eligibility age. The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement- and estate-planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad of all the other related retirement planning issues.

Highlights

- Legislative developments
- A full chapter devoted to determining the best new planning options for maximizing joint Social Security benefits
- Retirement benefits: Amount of benefits in various circumstances; how the amounts are distributed within the family unit
- Qualification: Has the client retired? How business entities may be used for Social Security advantage
- Income taxation of Social Security: avoidance tactics
- Spousal benefits: Should a spouse return to work? What benefits does a spouse have and when and how do they relate to benefits decisions by the client?
- Hiring the spouse: When is it effective?
- Disability benefits
- Going on Social Security: advantages and disadvantages at ages 62, 66, and 70
- Coordinating benefits: should you take Social Security first and higher-balance IRA distributions later, or take IRA balance first and enhanced Social Security benefits later?
- Pensions: Distribution strategies; how to use the minimum distribution rules with Social Security benefits
- IRAs: Is it time to convert to a Roth?
- Medicare, Part D prescription drugs: what retirees need to know

Objectives

- Identify who is entitled to retirement benefits and in what amounts
- Identify factors to consider in determining when to take benefits
- Discuss taxation of Social Security benefits & how this impacts other income tax planning
- Identify, describe the potential effects of retirement & estate planning strategies & tactics that can enhance overall retirement and estate benefits by changing the 'who' and 'when' of the receipt of Social Security benefit payments
- Explain Medicare and the prescription drug provision; describe the basic supplementary insurance plans that are available to fill in the gaps in basic Medicare coverage

Designed For	Practitioners who have baby boomer clients with significant wages or earned income
Level of Knowledge	Basic
Prerequisite	None
Advanced Preparation	None

Basis/Distributions for Pass-Through Entities: Simplifying the Complexities

Member Fee: \$299 / Nonmember Fee: \$399

Register by September 30th and save \$50

Date: October 30, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Taxes

Instructor: Wendy Kravit

The IRS is scrutinizing, more closely than ever, the basis owners have and the transactions for which the computation of basis is required. This course addresses the rules used to determine basis for partnerships and S Corporations, and puts the computation of basis in contexts that often come under scrutiny – loss limitations, distributions, and sales of an interest, among others. Learn the crucial rules for computing the adjusted basis and the tax treatment of distributions from pass-through entities, such as partnerships and S Corporations. Focus on the computation of the basis and the at-risk amount for these entities. Become familiar with correct allocation of liabilities among partners, the types and amounts of income that can result from distributions and sales of interests, and the basis of assets distributed from pass-through entities.

Highlights

- Structuring cash and property distributions to avoid unexpected tax consequences
- Adjusting basis in partnership assets to save future taxes
- Measuring the gain or loss on the sale of an interest in a partnership or S Corporation
- Minimizing recognition of ordinary income on sale of an interest
- Maximizing the amount of the pass-through losses deductible by the partner/shareholder

Objectives

- Calculate the basis of a partnership interest or S Corporation stock ownership.
- Determine the amount and the character of income or loss the partner or shareholder should recognize, in the event of distributions of property or money.
- Apply the basis, at-risk, and passive activity loss limitations to pass-through losses from partnerships, LLCs, and S Corporations.
- Determine the tax treatment of sales of either partnership interests or S Corporation stock.
- Calculate the basis of partnership or LLC property following certain distributions and transfers of interests in the entity.

Designed For	CPA firm managers, partners, and other tax practitioners who advise clients concerning issues related to the computation of pass-through entity basis, loss limitations, sales of interests and distributions
Level of Knowledge	Intermediate
Prerequisite	Experience in business taxation
Advanced Preparation	None

Excel Boot Camp

Member Fee: \$500 / Nonmember Fee: \$600

Register by October 16th and save \$50

Date: November 16-17, 2017

Time: 8:30am – 4:30pm

Location: Doubletree Hotel Wilmington

Credit: 16 hours of Computer Software and Applications

Instructor: Thomas G. Stephens, Jr.

If you are ready for two days of intensive Excel training in a “laptop optional, laptop friendly” environment, then this course is for you. By using accounting-centric examples, developed for accountants, by accountants, this course takes you through Excel from A to Z and shows you how to elevate your use of Excel to the next level.

In addition to long-standing features in Excel such as lookup functions, the Camera tool, and formatting options, this program will highlight the number of recent improvements to Excel including additions to the function library, tables, a vastly improved charting engine, and an overhaul of PivotTable functionality. You will also learn various techniques for enhancing, not only your efficiency, but also your effectiveness, when working with Excel by taking advantage of a wide variety of “power features” to assist you in creating accurate spreadsheets in a fraction of the time previously required.

Highlights

- Intensive Excel training for accountants by accountants
- Learn about recent improvements to Excel
- Hands-on training

Objectives

- Implement various tips, tricks, and techniques in Excel to address issues, such as formatting, AutoCorrect, handling dates and times, and selecting cells with special characteristics
- Utilize Excel’s formula-building tools
- Identify how and when Excel’s table feature should be used
- Create and audit complex formulas, including those containing arrays and SUMIFS, VLOOKUP, HLOOKUP, INDEX, and MATCH functions
- List and apply various techniques for securing Excel workbooks
- Create charts in Excel that captivate audiences and communicate messages effectively
- List the six components of PivotTables and create PivotTables, including PivotTables that perform user-defined calculations
- Implement Excel’s Camera function to assist in creating custom reports
- Utilize Excel’s Macro Recorder tool to create simple, yet very useful, macros that you can put to work right away

Designed For	Excel users and potential Excel users who want to increase their efficiency and effectiveness with Excel
Level of Knowledge	Intermediate
Prerequisite	Fundamental knowledge of Excel 2007 or newer
Advanced Preparation	None

Complete Guide to Payroll Taxes and 1099 Issues

Member Fee: \$299 / Nonmember Fee: \$399

Register by October 20th and save \$50

Date: November 20, 2017

Time: 8:30am – 4:30pm

Location: Christiana Hilton

Credit: 8 hours of Taxes

Instructor: Robert P. Herman

Employment taxes are often overlooked as an area where more planning may be effective. Payroll taxes have become an increasing burden for the average business and IRS penalties for noncompliance have risen dramatically in recent years. They have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents a comprehensive overview of federal payroll taxes, Form 1099, and related compliance issues.

Highlights

- Payroll tax requirements for wages, including wages subject to the new .9 percent tax, employee benefits and reimbursements, nonqualified deferred compensation, stock options, and tips
- Fringe benefits issues, such as health insurance, life insurance, cafeteria plan benefits, accountable and non-accountable plans, standard mileage rates, and per diem rates
- Special issues – Using a common paymaster, how to file W-2s after a takeover, merger, or acquisition, and state and local tax withholding
- Statutory employees, independent contractors, and possible changes to §530 relief
- Penalties – Who is a responsible person?
- Moving expenses and gross-up calculations
- Form 941 issues and problems, such as disability benefits, tip income, and deceased employees
- Pension issues and payroll taxes including SIMPLE plans, and §401(k) and pension distributions
- The Electronic Federal Tax Payment System (EFTPS)
- Forms I-9, W-9, W-2, 1099, SS-8, and Form 940

Objectives

- Distinguish an employee from an independent contractor and understand the relief available to employees who misclassify
- Understand how to complete Forms W-2, 1099-MISC, 1099-R, and SS-8
- Comply with the quarterly and annual reporting for employment tax deposits

Designed For	CPAs in public accounting and industry with responsibility for payroll tax compliance
Level of Knowledge	Basic
Prerequisite	None
Advanced Preparation	None

Federal Tax Camp

Member Fee: \$299 / Nonmember Fee: \$399

Register by November 1st and save \$50

Date: December 1, 2017

Time: 8:30am - 4:30pm

Location: Sheraton Wilmington South

Credit: 8 hours of Taxes

Instructor: Susan Smith

The coming year promises plenty of challenges and opportunities for individual and business tax clients. Single party control of the presidency and both chambers of congress paves the way for the most unimpeded path to a major tax bill in many years. The Affordable Care Act (ACA) tax compliance provisions continue to confound employers, with new requirements hitting their effective dates this year -- while at the same time the potential for significant revisions or even repeal looms. The Protecting Americans Against Tax Hikes (PATH) Act made some of the former so called 'tax extenders' permanent, further extended others, and changed the substance of several. Major changes to Social Security file-and-suspend and restricted application rules have forced a total rethinking of many long-term planning strategies. These are just a few of the changes that will affect your clients this coming season, and they will look to you to understand the issues and develop a plan that serves their best interests. In this course, tax advisors will be fully updated on the most important legislative and regulatory developments of the season as well as major trends and changes in the case law. Included is full coverage of all tax implications with a view toward planning.

Highlights

- Update on proposed and potential tax law changes from the new presidential administration and Congress
- Update on major enacted tax law changes, including the status of DOL overtime rule changes, the new partnership audit rules, the PATH Act, Social Security and more
- Advanced practitioner issues
- Health care reform: where are we and where may we be going?
- Review of pertinent cases and rulings regarding exclusions, character issues, retirement plans, travel and other items affecting your individual taxpayers
- Practice aids, including all the numbers applicable for the current year -- inflation-adjusted amounts, mileage rates, retirement contributions, and more
- Recent developments with business entities, including C corporations, S corporations, partnerships, and limited liability companies; proposed changes to family limited partnership valuations
- The latest on depreciation and safe harbor expensing options, including the \$2,500 de minimis expense item
- The latest issues related to passive activities, substantiation and any other late-breaking tax law changes

Objectives

- Understand the latest pending and enacted tax law changes
- Understand strategies and techniques for individuals to use in light of tax changes
- Understand current cases and rulings affecting individuals and businesses

Designed For	CPAs who need to know the latest tax law changes in all areas of practice
Level of Knowledge	Update
Prerequisite	Experience with individual and business clients
Advanced Preparation	None

Estate and Life Planning Issues for the Middle-Income Client

Member Fee: \$299 / Nonmember Fee: \$399

Register by November 8th and save \$50

Date: December 8, 2017

Time: 8:30am – 4:30pm

Location: Sheraton Wilmington South

Credit: 8 hours of Taxes

Instructor: Dennis P. Riley

Clients think that estate planning only applies to the very rich. In truth, there are many issues of critical concern for which the middle-income client needs to plan. This course is a must-attend for all CPAs who work with middle-income clients and are looking for ways to provide additional quality services. Updated for post-election developments relative to potential estate tax repeal, and the implications for planning.

Highlights

- More than 20 documents that should be reviewed that are neither a will nor trust
- Identifying inheritance and death tax states, applicable rates, and tactics that may be used to minimize them
- Reducing the impact of ancillary administration
- Provisions you need in a will
- When a trust is needed for children
- Durable powers of attorney, for financial matters and for health care
- Asset protection strategies: upsides and downsides
- Management of insurance: umbrella liability, disability, and life
- Sample documents that can facilitate loans to children
- Dealing with marriage and divorce
- Titling assets effectively
- Avoiding the loss of capital and passive losses at death
- Elder care planning
- The latest information on the portability of the deceased spouse's unused exemption amount
- Post-election developments relative to potential estate tax repeal, and the implications for planning

Objectives

- Understand estate-planning issues unrelated to federal tax planning
- Inventory the documents relevant to estate preservation
- Understand methods of providing for children and the spouse

Designed For	CPAs who advise clients on tax planning
Level of Knowledge	Basic
Prerequisite	None
Advanced Preparation	None

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